

FIRST REGULAR SESSION

HOUSE BILL NO. 416

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KORMAN.

0163H.03I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapters 67 and 94, RSMo, by adding thereto two new sections relating to transient guest taxes.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapters 67 and 94, RSMo, are amended by adding thereto two new sections,
2 to be known as sections 67.1368 and 94.1060, to read as follows:

**67.1368. 1. The governing body of any county of the third classification without a
2 township form of government and with more than twelve thousand but fewer than fourteen
3 thousand inhabitants and with a city of the fourth classification with more than two
4 thousand seven hundred but fewer than three thousand inhabitants as the county seat may
5 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or
6 motels situated in the county or a portion thereof, which shall not be more than five
7 percent per occupied room per night, except that such tax shall not become effective unless
8 the governing body of the county submits to the voters of the county at a state general or
9 primary election a proposal to authorize the governing body of the county to impose a tax
10 under this section. The tax authorized in this section shall be in addition to the charge for
11 the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall
12 be used by the county for the promotion of tourism, growth of the region, and economic
13 development. Such tax shall be stated separately from all other charges and taxes.**

**14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:**

**16 Shall (insert the name of the county) impose a tax on the charges for all
17 sleeping rooms paid by the transient guests of hotels and motels situated in (name**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 of county) at a rate of (insert rate of percent) percent for the promotion of the county,
19 growth of the region, and economic development?

20 ☐ YES ☐ NO

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in
22 favor of the question, then the tax shall become effective on the first day of the second
23 calendar quarter following the calendar quarter in which the election was held. If a
24 majority of the votes cast on the question by the qualified voters voting thereon are
25 opposed to the question, then the tax authorized by this section shall not become effective
26 unless and until the question is resubmitted under this section to the qualified voters of the
27 county and such question is approved by a majority of the qualified voters of the county
28 voting on the question.

29 3. As used in this section, "transient guests" means persons who occupy a room or
30 rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

94.1060. 1. The governing body of any city of the fourth classification with more
2 than seven hundred but fewer than eight hundred inhabitants and located in any county
3 of the third classification without a township form of government and with more than
4 twelve thousand but fewer than fourteen thousand inhabitants may impose a tax on the
5 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
6 the city or a portion thereof, which shall not be more than five percent per occupied room
7 per night, except that such tax shall not become effective unless the governing body of the
8 city submits to the voters of the city at a state general or primary election a proposal to
9 authorize the governing body of the city to impose a tax under this section. The tax
10 authorized in this section shall be in addition to the charge for the sleeping room and all
11 other taxes imposed by law, and the proceeds of such tax shall be used by the city for the
12 promotion of tourism, growth of the region, and economic development. Such tax shall be
13 stated separately from all other charges and taxes.

14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:

16 Shall (insert the name of the city) impose a tax on the charges for all sleeping
17 rooms paid by the transient guests of hotels and motels situated in (name of city) at
18 a rate of (insert rate of percent) percent for the promotion of the city, growth of the
19 region, and economic development?

20 ☐ YES ☐ NO

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in
22 favor of the question, then the tax shall become effective on the first day of the second
23 calendar quarter following the calendar quarter in which the election was held. If a

24 majority of the votes cast on the question by the qualified voters voting thereon are
25 opposed to the question, then the tax authorized by this section shall not become effective
26 unless and until the question is resubmitted under this section to the qualified voters of the
27 city and such question is approved by a majority of the qualified voters of the city voting
28 on the question.

29 3. As used in this section, "transient guests" means persons who occupy a room or
30 rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

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